South. M.-27—20,010—19-11-43.

P. W. (1944) Department.
closed

INS SERIES. PR.
18/7/44. Supdt

G.O. No. 2123

Dated 15-7-44

[Despatch Abstract.]

Electricity - Hospet Electric Licence
Accounts and Audit Report for
1942-43 - Recorded with remarks.

AUDIT REPORT ON THE ACCOUNTS OF THE KOSGI UNION BOARD, BELLARY [illegible]

DISTRICT FOR THE YEAR 1942-43.

::Order::

Name of writer & date: Sri K.Isvara Dutt M.A., Dt.Inspector of Local Fund Accounts.

Time taken for audit : From 19th September 1943 to 27th September 1943.

The Office of Chairman was held by Sri M.V.Swami and the Office of Secretary by Sri M.Lakshmanathi, B.A., from 1st April 1942 to the 31st December 1943.

2. The annual statement of accounts for the year is maintained.

3. [illegible] OF THE PREVIOUS YEARS REPORT - [illegible] OF AUDIT REPORT FOR 1941-42.

The orders of the Government are awaited.

4. [illegible] OF THE AUDIT REPORT FOR 1941-42.

The irregularity pointed out as regards the investigation invitation of tender for the construction of powerhouse remained to be [illegible].

5. AMOUNT SPENT TOWARDS ALTERATIONS AND REPAIRS OF PUBLIC LAMPS [illegible] DEBITED TO GENERAL FUND.

A sum of Rs.172/5/- was spent during 1941-42 towards the removal and repairs of public lamps and debited to D(a) under No. of revenue account during 1941-42. Similarly an amount of Rs.392-4-8 was debited to the same head this year shown under assets in the ba[illegible] during the year. Necessary adjustment from general fund needs [illegible].

6. [illegible] OF LICENSEES DEPOSIT DUE - LIABILITY.

According to ex clause (3) of the agreement the licen[illegible] with the contractor, the licensee is at liberty to remove any sec[illegible]

security deposited by the consumers, towards payment or satisfaction of all or any monies which shall become due by the consumer. The interest on the security depsoit accrued may be adjusted towards the dues of the consumers at the end of each year without being shown as a specific liability in the balance sheet.

6. The general result of audit may be considered satisfactory.

7. The receipts and charges for the year were Rs.22,213-1-1 and ~~Rs.~~ Rs.50,117-8-3 respectively.

8. ~~Five~~ items of objections involving Rs.4,981-15-8 were pending at the close of audit.

L.F. 8874 17.1.44

R. RAGHAVACHARIAR,
Assistant Examiner of L.F. Accounts,
Northern Circle, Guntur.

Forwarded to the Executive Authority of Municipal Council, Hospet in duplicate with the request that the report may kindly be returned within two months to the Dt.Inspector of L.F.Accounts, Bellary with your reply in triplicate duly approved by the Dt.Board for submission to Government.

Four Copy of the Audit Report on the Electric Licence accounts of the Hospet Municipal Council for the year ended 31st March 1943, is herewith forwarded to the Secretary to Government, Public Works Department, Madras with the Statutory accounts in duplicate. The original was forwarded to the Executive Authority in L.F.No. F873 Dated 17.1.44

/TRUE COPY/

D345
27 JAN 944
MADRAS

SUPERINTENDENT
fice of the Examiner of L.F.Accounts,
Madras.

P.W.D.

P.W.D.No.no
405 K

C.E.I.G. no for remarks

22.1.44.

25.1.44

No. 270
M. F. No. 180

# ANNUAL ACCOUNT.

Hospet _____ *Electric Licence.*

*Year ending* 31*st March* 1943.

I. Statement as to loans authorized for the purpose of the undertaking ref licence to the end of 31st March'43 for which accounts are made up.

Hoe & Co., Madras.

| Amount sanctioned and nature of loan. | Amount borrowed. | | | Amount paid. | | | Amount sanctioned but not borrowed. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Rs. | A. | P. | Rs. | A. | P. | Rs. | A. | P. |
| Rs.1,10,000 at 4½ % from Kurnool District Board sanctioned in G.O.No. 3928 L.d.M. dated 4-10-1932. | 1,10,000 | - | - | 1,10,000 | - | - | - | - | - |
| Rs.1,00,000 at 3½ % from Government G.O.Ms.No.[illegible] L.A., dated 28-9-38 in twenty annual instalments at Rs.7036/- | 1,00,000 | - | - | 14304 | 1 | - | - | - | Utilised in repaying the above loan. |
| Rs.4059-5-4 from General funds of the Municipality G.O.Ms.No.136 L.A., dated 10-1-1913 in ten annual instalment of Rs.404/- each. | 4059 | 5 | 4 | 1841 | 14 | - | - | - | - |
| Rs.1010 from Security deposit of contractors Council resolution No.1207 dated 31-1-1940. | 1010 | - | - | 1010 | - | - | - | - | - |
| Rs.45000/- from Government for extension of power mains G.O.Ms.No.1400 dated 28-5-1941 in twenty annual instalments at Rs.2251/- each. | 45000 | - | - | 1511 | - | - | - | - | - |
| | 2,60069 | 5 | 4 | 129266 | 15 | 0 | - | - | - |
| Rs.27600/- advanced from Government to cover deficit G.O.Ms.No.1333 L.A., dated 28-5-42 in ten annual instalments of Rs.3448/- each. | 27600 | - | - | 2272 | - | - | - | - | - |
| Rs.11000 from Water and Drainage Fund to cover deficit G.O.Ms.No.1233 L.A., dated 28-5-42 in ten annual instalments at Rs.1100/- each. | 11000 | - | - | 1100 | - | - | - | - | - |
| Total. | 298660 | 5 | 4 | 132638 | 15 | 0 | | | |

Auditor.

D. Venkatarama Aiyar. 15/12/43
Commissioner
~~President, Panchayat Board.~~

D.K.Chowdry
Electrical Engineer.

14/12/43

L.F. No. 270
M.F. No. 180

## II. Capital Account for the

Dr.

| Description of work. | Expenditure to the end of | Expenditure during the year | Total expenditure to the end of |
|---|---|---|---|
| | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| (a) To preliminary expenses (to be specified) .. .. .. | 3623-8-6 | - - - - - | 3623-8-6 |
| (b) ,, lands, including law charges .. .. .. .. | 1599-7-0 | - - - - | 1599-7-0 |
| (c) ,, value of lands appropriated for electrical purposes .. | - | - | - |
| (d) ,, buildings and other properties .. .. .. | 19410-7-11 | 2144-8-0 | 21554-15-1 |
| (e) ,, plant .. .. .. .. .. .. | 37849-11-5 | 71-6-0 | 37921-1-5 |
| (f) ,, transformer and appliances .. .. .. .. | - | - | |
| (g) ,, overhead feeders .. .. .. .. .. | | | |
| Devolutions during the year | 54907-2-9 | -27-15-7 | 54879-3-2 |
| (h) ,, underground feeders .. .. .. .. | - | - | - |
| (i) ,, meters and testing equipment .. .. .. | 3084-11-2 | 31-9-8 | 3116-4-10 |
| (j) ,, special structures .. .. .. .. .. | | | |
| (k) ,, switch gear, fuse and lightning arresters .. .. | | | |
| (l) ,, street lighting .. .. .. .. .. | | | |
| (m) ,, service connections .. .. .. .. .. | 5636-15-3 | 24-12-7 | 5460-10-6 |
| Devolutions during the year | | -201-1-4 | |
| (n) ,, tools and plant .. .. .. .. .. | 2699-12-11 | 235-2-0 | 2934-14-11 |
| (o) ,, general stores .. .. .. .. .. | - - - - | | |
| (p) ,, transfer to sinking fund of value of land sold, as per contra .. | | | - |
| (q) ,, amount applied to the reduction of principal of borrowed money from value of lands sold, as per contra .. | | | |
| (r) ,, special items (to be specified) .. .. .. | | | |
| Total expenditure | 128811-12-11 | 2278-5-4 | 131090-2 |
| To balance of capital account .. | | | 36449-8-11 |

Auditor.

Hospet Municipal *Electric Licence.*

**year ending** 31st March **194** 3.

**Cr.**

| Description of work. | Receipts to the end of | Receipts during the year | Total receipts to the end of |
|---|---|---|---|
| | Rs. A. P. | Rs. A. P. | Rs. A. P. |
| (*a*) By amounts raised by loans .. .. .. | 160069-5-4 | - | 160069-5-4 |
| (*b*) ,, interest on capital outlay during construction capitalized .. | | | |
| (*c*) ,, amount received as Government contribution .. .. | | | |
| (*d*) ,, value of lands belonging to authority appropriated for electrical purposes .. .. .. .. | | | |
| (*e*) ,, value of surplus lands sold .. .. .. .. | | | |
| (*f*) ,, amount transferred from Net Revenue Account .. | 7470-5-10 | | 7470-5-10 |
| (*g*) ,, other receipts (to be specified) .. .. .. | | | |
| Total receipts | 167539-11-2 | - | 167539-11-2 |

D.K.Choudry
*Electrical Engineer.*

A.A.—2

*Commissioner,*
~~*President, Panchayat Board.*~~

14/12/43

L.F. No. 270.
M.F. No. 180.

**No. III Revenue Account for th**

**Dr.**

| | Rs. | A. | P. | Rs. | A. | P. |
|---|---|---|---|---|---|---|
| A. Generation— | | | | | | |
| (a) To fuel .. .. .. .. .. .. .. | 8796 | 3 | - | | | |
| (b) To oil, waste, water and engine room stores .. .. .. | 2336 | 6 | 7 | | | |
| (c) To proportion of salaries of Engineers, Superintendents and officers.. | 918 | 3 | 8- | | | |
| (d) To wages and gratuities .. .. .. .. .. | 2337 | 2 | - | | | |
| (e) To repairs and maintenance of— | | | | | | |
| (i) Building .. .. .. .. .. .. | - | - | - | - | - | - |
| (ii) Plant .. .. .. .. .. .. | 6969 | 12 | 1 | 21357 | 11 | 4 |
| (f) To other items (to be specified) .. .. .. .. | | | | | | |
| AA. To cost of Bulk power purchased .. .. .. .. .. | - | - | - | - | - | - |
| B. Distribution— | | | | | | |
| (a) To proportion of salaries of Engineers, Superintendents and officers.. | 918 | 3 | 8 | | | |
| (b) To wages and gratuities .. .. .. .. .. | 1207 | 14 | - | | | |
| (c) To repairs, maintenance and renewal of mains— | | | | | | |
| (i) H. T. line K.V. .. .. .. .. .. | | | | | | |
| (ii) L.T. line .. .. .. .. .. .. | 102 | 11 | 4 | | | |
| (d) To repairs, maintenance and renewal of transformers .. .. | | | | | | |
| (e) To repairs, maintenance and renewals of meters, switches, cutouts and other apparatus on consumers' premises .. .. | 167 | 7 | 11 | 2396 | 4 | 1 |
| C. Public lamps— | | | | | | |
| (a) To attendance and repairs .. .. .. .. .. | 179 | - | - | | | |
| (b) To renewal, etc. .. .. .. .. .. .. | 213 | 4 | 8 | 392 | 4 | 8 |
| D. Rents, rates and taxes— | | | | | | |
| (a) To rents payable .. .. .. .. .. .. | 1 | - | - | 1 | - | - |
| (b) To rates and taxes .. .. .. .. .. .. | | | | | | |
| (c) To electricity duty .. .. .. .. .. .. | | | | | | |
| E. Management expenses— | | | | | | |
| (a) To salaries, etc.— | | | | | | |
| (1) Engineers department .. .. .. .. .. | 1224 | 4 | 8 | | | |
| (2) Clerical department .. .. .. .. .. | 971 | 12 | - | | | |
| (b) To general establishment charges .. .. .. .. | 357 | 8 | - | 2553 | 8 | 8 |
| (c) To commercial expenses .. .. .. .. | - | - | - | - | - | - |
| F. Law charges— | | | | | | |
| To Law expenses .. .. .. .. .. .. | 22 | 6 | - | 22 | 6 | - |
| G. Other items— | | | | | | |
| (a) To service connexions .. .. .. .. .. | 29 | 15 | 5 | | | |
| (b) To compensation under Workmen's Compensation Act .. .. | | | | | | |
| (c) To Audit fees .. .. .. .. .. .. | | | | | | |
| (d) To Electrical Inspector's fees .. .. .. .. .. | 30 | - | - | | | |
| (e) To leave and provident fund contribution charges .. .. | 656 | 1 | - | | | |
| (f) To other sundry items (if any) .. .. .. .. | 862 | 7 | 3 | 1578 | 7 | 8 |
| Total expenditure .. | 28301 | 11 | 3 | 28301 | 11 | 3 |
| Amount carried to Net Revenue Account.. | - | - | - | - | - | - |
| Balance carried to next account to provide for bad debts.. | - | - | - | - | - | - |
| Total .. | | | | | | |

*Auditor.*

*Electrical Engineer.*

Hospet Municipal *Electric Licence.*

**year ending 31st March 1943**

**Cr.**

| | Rs. | A. | P. | Rs. | A. | P. |
|---|---|---|---|---|---|---|
| (*a*) By balance from last account less bad debts written off .. .. | - | - | - | 11922 | - | - |
| (*b*) By sale of energy for lighting purposes .. .. .. | - | - | - | 11922 | - | - |
| (*c*) By sale of energy for power purposes .. .. .. .. | - | - | - | 3912 | 6 | - |
| (*d*) By sale of energy for public lighting .. .. .. .. | | | | 1902 | - | - |
| (*e*) By sale of energy by special contract .. .. .. .. | | | | 392 | 4 | 3 |
| (*f*) By rental of meters on consumers' premises .. .. .. | | | | 879 | 2 | - |
| (*g*) By service connexions— | | | | | | |
| Rs. A. P. | | | | | | |
| Actual cost .. .. .. .. .. .. | 29 | 15 | 5 | | | |
| Centage .. .. .. .. .. .. | 4 | 8 | 7 | 34 | 3 | - |
| (*h*) By miscellaneous receipts from consumers .. .. .. | | | | 214 | 5 | 3 |
| (*i*) By rents receivable .. .. .. .. .. .. | | | | | | |
| (*j*) By other receipts (if any to be specified) Fuse of calls .. | | | | 88 | 8 | - |
| By balance carried to Net Revenue account. | | | | 8956 | 9 | 4 |
| Total receipts .. | | | | 28301 | 11 | 3 |

-do- Maintenance and Repairs

A. A.—3.

*Commissioner*

~~*President, Panchayat Board.*~~

14/12/43

Dr.

## IV. Net Revenue

| | | Rs. | A. | P. | Rs. | A. | P. |
|---|---|---|---|---|---|---|---|
| To balance from No. III Revenue Account .. | | | | | 8956 | 9 | 4 |
| (a) To interest on mortgage debt accrued due to date | Principal .. | 10209 | 7 | - | 16396 | | |
| (b) To amount transferred to Capital Account .. | Interest. .. | 6186 | 9 | - | | | |
| (c) To payments to reserve fund where such fund is authorized .. | .. | | | | | | |
| (d) To Income-tax paid .. .. .. .. .. | .. | | | | | | |
| (e) To sum applied to local rate .. .. .. .. | .. | | | | | | |
| (f) To Interest on ~~Capital~~ Consumer's deposit at 3 % | .. | 122 | - | - | 122 | - | - |
| (g) To Sinking fund at....per cent on paid up capital* .. .. | .. | | | | | | |
| (h) To provision for renewals and extraordinary maintenance .. | .. | | | | | | |
| (i) To depreciation —general reserve at....per cent on paid up capital* | .. | | | | | | |
| (j) To balance carried to balance sheet .. .. .. | .. | | | | 13719 | 6 | 3 |
| Total | .. | | | | 39193 | 15 | 7 |

* *Note.*—The percentage in the above two items should be left

*Auditor.*

*Electrical Engineer.*

Dr.

## No. V. Sinking Fund

| | | Stock. | Rs. | A. | P. |
|---|---|---|---|---|---|
| (a) To amount paid for purchase of (nature of investment to be specified) | | | | | |
| (b) To stock sold during period of account .. .. .. | .. | NIL | | | |
| (c) To amount of principal of borrowed money repaid .. .. | .. | | | | |
| (d) To amount of balance to next account .. .. .. | .. | | | | |
| Total | .. | | | | |

*Audi*

*Electrical Engineer.*

Dr.

## No. VI. Reserve Fund

| | | Stock. | Rs. | A. | P. |
|---|---|---|---|---|---|
| (a) To amount for purchase of (nature of investment to be specified) | .. | | | | |
| (b) To stock sold .. .. .. .. .. | .. | | | | |
| (c) To sum transferred to revenue account .. .. .. | .. | NIL | | | |
| (d) To amount of balance to next account .. .. .. | .. | | | | |
| Total | .. | | | | |

*Auditor.*

*Electrical Engineer.*

Hospet Municipal *Electric licence.*

**Account.**

**Cr.**

| | Rs. | A. | P. | Rs. | A. | P. |
|---|---|---|---|---|---|---|
| (*a*) By balance from No. III. Revenue Account .. .. .. | - | - | - | 39105 | 5 | 11 |
| (*b*) By balance from last account .. .. .. .. .. | | | | | | |
| (*c*) By interest on money at deposit .. .. .. .. .. | | | | | | |
| (*d*) By power service connection charges of previous years since adjusted. | | | | 88 | 9 | 8 |
| Total .. | | | | 39193 | 15 | 7 |

blank to be filled in by the respective undertakings.

*Commissioner*
*President, Panchayat Board*

dr
14/12/43

Hospet Municipal *Electric licence.*

**Account.**

**Cr.**

| | Stock. | Rs. | A. | P. |
|---|---|---|---|---|
| (*a*) By balance brought from last account .. .. .. .. | | | | |
| (*b*) By amount brought from net revenue account .. .. .. | | | | |
| (*c*) By interest on investment .. .. .. .. .. | | NIL | | |
| (*d*) By value of lands transferred from Account II .. .. .. | | | | |
| (*e*) By amount realized by sale of stock (nature of stock to be specified) | | | | |
| (*f*) By stock purchased .. .. .. .. .. .. | | | | |
| Total .. | | | | |

*Commissioner*
*President, Panchayat Board*

dr
14/12/43

Hospet Municipal *Electric licence.*

**Account.**

**Cr.**

| | Stock. | Rs. | A. | P. |
|---|---|---|---|---|
| (*a*) By balance brought from last account .. .. .. .. | | | | |
| (*b*) By amount transferred from net revenue account .. .. .. | | | | |
| (*c*) By stock purchased .. .. .. .. .. | | | | |
| (*d*) By amount realized by sale of stock (nature of stock to be specified) .. | | NIL | | |
| Total .. | | | | |

*Commissioner*
*President, Panchayat Board*

dr
14/12/43

10

L.F. No. 270.
M.F. No. 180.

## No. VII. General balance sheet

CAPITAL AND LIABILITIES.

**Dr.**

| | | Rs. | A. | P. |
|---|---|---|---|---|
| Capital account— | | | | |
| Amount received as per account No. II. .. .. .. .. .. .. .. | | 167539 | 11 | 2 |
| Sundry creditors— | | | | |
| Deposit from consumers for service connexions .. .. .. .. .. .. | | 5 | - | - |
| To Government Electricity department for energy charges .. .. .. .. .. | | | | |
| Salaries and wages due .. .. .. .. .. .. .. .. .. | | 542 | 8 | - |
| Electricity duty .. .. .. .. .. .. .. .. .. | | | | |
| Audit fees .. .. .. .. .. .. .. .. .. .. | | | | |
| Other liabilities Interest on consumers deposits due .. .. | | 554 | - | - |
| Net revenue account— | | | | |
| Balance at credit thereof .. .. .. .. .. .. .. .. | | 13719 | 6 | 3 |
| Reserve fund accounts— | | | | |
| Sinking fund for loan repayment .. .. .. .. .. .. .. | | | | |
| Depreciation .. .. .. .. .. .. .. .. .. .. | | | | |
| Special reserve .. .. .. .. .. .. .. .. .. | | | | |
| Balance of interest on capital due .. .. .. .. .. .. .. | | | | |
| Security deposits— | | | | |
| From consumers .. .. .. .. .. .. .. .. .. | | | | |
| 10 years postal Defence savings Invested in ~~Post Office Cash~~ Certificates as per contra .. .. | 3840-0-0 | 4069 | 12 | - |
| Cash | 229-12-0 | | | |
| From others .. .. .. .. .. .. .. .. .. .. | | | | |
| Total .. | | 186430 | 5 | 5 |

Auditor.

Hospet Municipal *Electric Licence.*

**as on**

PROPERTY AND ASSETS.

**Cr.**

| | Rs. | A. | P. |
|---|---|---|---|
| Capital account— | | | |
| Amount expended for works as per account No. II .. .. .. .. .. .. | 131090 | 2 | 3 |
| By stores on hand .. .. .. .. .. .. .. .. .. | 5323 | 12 | 11 |
| Sundry debtors— | | | |
| For current supplied to end of the year energy charges from consumers due | 1846 | 10 | - |
| Other debtors— | | | |
| For plant sold on hire-purchase system .. .. .. .. .. .. | | | |
| For service connexions .. .. .. .. .. .. .. .. .. | | | |
| By other items (to be specified) From General funds of this municipality (To attendance & Repairs on public lamps) | 392 | 4 | 3 |
| Securities held (cost price)— | | | |
| Post Office ~~Cash~~ Certificates of consumers held as per contra .. .. .. .. .. | 3840 | - | - |
| Others, Post Office Savings Bank Pass Book .. .. .. .. .. .. | | | |
| Work in progress for service connexions .. .. .. .. .. .. .. | | | |
| Advance payments— | | | |
| (1) | | | |
| (2) | | | |
| Cash balance- | | | |
| In Treasury .. .. .. .. .. .. .. .. .. .. | 43332 | 7 | 7 |
| On hand .. .. .. .. .. .. .. .. .. .. | 100 | - | - |
| Net revenue account— | | | |
| Balance of last year .. .. .. .. .. .. .. .. .. | | | |
| For the year .. .. .. .. .. .. .. .. .. .. | | | |
| Investments in Government securities— | | | |
| Depreciation fund .. .. .. .. .. .. .. .. .. | | | |
| Special reserve .. .. .. .. .. .. .. .. .. | | | |
| Total .. | 186430 | 5 | 5 |

D K Chowdry
*Electrical Engineer.*

T. Subba Rao
*Commissioner*
~~*President, Panchayat Board*~~

14/12/43

Hospet Municipal *Electric Licence.*

## No. VIII Statement of energy generated, sold, etc.

| Total energy generated in Kilowatt hours. (1) | Public lamps. (2) | By special contract. (3) | Consumers by meter for lighting purposes. (4) | Consumers by meter for power purposes. (5) | Total. (6) |
|---|---|---|---|---|---|
| 89342 | 7608 | nil | 29405 | 35991 | 73004 |

| Kilowatt-hours used on works. (7) | Kilowatt-hours not accounted for. (8) | Total Kilowatt-hours accounted for. (9) | Kilowatts connected for public lamps. (10) | Total consumers connected. (11) | Total Kilowatts connected. (12) | Plants installed Kilowatts. (13) | Maximum supply demanded in Kilowatts. (14) |
|---|---|---|---|---|---|---|---|
| 11251 | 5087 | 84235 | 12,985 | 341 | 137,627 | 93.5 | 67 |

*Auditor.*

D. K. Chowdry
*Electrical Engineer.*

*Commissioner*
~~*President, Panchayat Board.*~~

14/12/43

Office of the C.E.I.G.

Sub: Accounts - Hospet electric licence - Accounts for 1942-43 Remarks submitted.

Ref: Govt.U.O. No. P.W.D. 405 H/44-1 dated 25-1-44.

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In continuation of this office U.O. note No.345 D/44-3 dated 19-5-44, I submit the following remarks on the accounts for 1942-43.

2. The accounts under review relate to the 8th year of operatio

3. The important features of working are as extracted below:-

| | 1941-42. | 1942-43. |
|---|---|---|
| 1. Total capital expenditure to the end of | 1,28,812 | 1,31,090 |
| 2. Total operation and maintenance expenditure (No.III Revenue Account) | 27,432 | 28,302 |
| 3. Total expenditure against revenue | 47,382 | 44,790 |
| 4. Revenue from electric supply | 26,698 | 17,736 |
| 5. Total revenue from working | 28,075 | 19,315 |
| 6. Gross profit + or - from No.III .Revenue Account | 739 | - 8,957 |
| 7. Net profit for the year + or - | - 19,307 | - 25,475 |
| 8. Net profit from General Balance Sheet + or - upto the end of the year | + 26,655 | + 13,719 |
| 9. Cost per unit generated | 2.51 as | 3.82 a |
| 10. Working cost per unit generated | 5.43 as | 8.02 a |
| 11. Working cost per unit sold | 6.54 as | 9.82 a |
| 12. Total units generated | 1,39,678 | 89,342 |
| 13. Total units sold. | 1,15,850 | 73,004 |
| 14. Maximum demand in K.W. | 74 | 67 |

4. The financial position of the undertaking has been recently reviewed in detail - vide G.O.No.1371 P.W. dated 15-5-44.

P/147-48/G

ant 5. No.II. Capital Account. Out of the capital balance of Rs.36,449-8-11, the licensee has diverted a sum of Rs.35,000/- towards the maintenance charges of engines and the same has been approved by Government in para 3 (vi) of G.O. referred to above.

ant 6. No.IV. Net Revenue Account. The closing balance of the accounts for 1941-42 is Rs.26,655-5-11 and the opening balance for 1942-43 is Rs.39,105-5-11. The above difference is due to writing back of the contribution made towards depreciation fund and the preliminary exepnsees written off during the year 1941-42.

7. The gross expenditure during the year under review has exceeded the gross receipts by Rs.8,956-9-4 and hence the excess expenditure as well as annuity payments etc., had to be met out of the balance brought forward from the last account. Therefore the balance of the Net Revenue Account has been reduced to Rs.13,719-6-3. In this connection a reference to sub-para 5(iv) G.O.No.2[illegible] P.W.D. dated 8-10-43, is also invited regarding the deficit condition of the undertaking.

8. The Government [illegible] reference is returned herewith.

ASST. SECRETARY TO GOVERNMENT
15 JUN 1944
319
PUBLIC WORKS DEPT.

K. J. Nambiar
C.E.I.G.

To

The Secretary to Government,
Public Works Department,
Madras,

C.E.I.G. U.O. No. 345 D/44-5,
dated 12-6-44.

Encl: Accounts copy and audit report.

CLV/GP/13.6.

P.W.D.

Memo No H05H/44-3 d 16.6.44.

Sub: Electricity - Hospet Electric Licence Account for 1942-43 - Submission of

1/2/12cf Ref. From the Examiner of L.F. Accounts No D345d27.11

The Examiner of Local Fund Accounts is requested to state whether the replies of the Hospet Municipal Council to the points raised in the audit report have been received and if so when they may be expected to reach the Govt with his further remarks.

To The Examiner of L.F. Accounts.

PSk. 16.6.44.

16.6.44

16/6/44

[illegible] 1942-43.

::[illegible]::

[illegible] : [illegible] Dutt M.A., Dt.Inspector of Local Fund Accounts.

[illegible] : From 13th September 1943 to 27th September 1943.

[illegible] held by Sri [illegible] and the Office of [illegible] Sri N.[illegible]thi M.A., from 1st April 1942 to the 31st [illegible] 1943.

2. The [illegible] statement of account for the year [illegible].

3. [illegible] YEAR'S [illegible] - [illegible] 5 OF [illegible] 1941-43.

The [illegible] are [illegible].

[illegible] 1941-42.

[illegible] with [illegible] the investigation invitation letter for the construction of [illegible] required to be [illegible].

4. [illegible] AND [illegible] OF [illegible] YEARS [illegible].

[illegible] of .172/5/- was spent during 1941-42 towards [illegible] of public lands, and debited to 3(c) under No.II of [illegible] during 1941-42; similarly an amount of R.302-4-8 was debited to the same head this year shown under assets in the balance sheet during the [illegible]. Necessary adjustment from general fund needs to [illegible].

5. [illegible] - [illegible].

Subject to the clause (8) of the agreement of the licensee with the Government, the licensee is at liberty to appropriate any securi

security deposited by the consumers, towards payment or satisfaction of all or any monies which shall become due by the consumer. The interest on the security deposit accrued may be adjusted towards the dues of the consumers at the end of each year without being shown as a specific liability in the balance sheet.

6. The general result of audit may be considered satisfactory.

7. The receipts and charges for the year were Rs.22,213-1-1 and Rs.EOX Rs.50,117-8-3 respectively.

8. Five items of objections involving Rs.4,981-15-0 were pending at the close of audit.

R. RAGHAVACHARY,
Assistant Examiner of L.F. Accounts,
Northern Circle, Guntur.

Forwarded to the Executive Authority of Municipal Council, [illegible] duplicate with the request that the report may kindly be returned within two months to the Dt.Inspector of L.F.Accounts, Gallery with your reply in triplicate to duly approved by the Dt.Board for submission to Government.

Audit Copy of the Audit Report on the Electric Licence accounts of the Nagpet Municipal Council for the year ended 31st March 1961, is herewith forwarded to the Secretary to Government, Public Works Department, Madras with the Statutory accounts in duplicate. The original was forwarded to the Executive Authority in L.F.No. dated

/TRUE COPY/

SUPERINTENDENT,
Office of the Examiner of L.F.Accounts,
Madras.

To

The Assistant Inspector of
Local Fund Accounts,
Bellary.

RC.NO:3001/43-B.L.D Ltd.- 25-3-44.

Sir,

Sub:- Audit report - on the Electricity accounts - Hospet Electric Licensee for 1942-43 - replies submitted.

Ref:- Your letter No. LF.NO:1873 dated 17 - 1 - 44.

The replies to the audit report are submitted herebelow in d

Para 1 — Noted.

Para 2 — Noted.

Para 3 — [illegible] are not yet received in the matter.

Para 4 — The explanation of the Commissioner Mr.I.Raja Rao Naik has not yet been received in the matter. Replies to the objection will be submitted on hearing from Mr. I.Raja Rao Naik.

Para 4 — The sum of s.1743/2/- and s.392/4/8/- will be adjusted from [illegible] in the year 1943 - 44. The irregularity is noted for future guidance.

Para 5 — The instructions are noted and will be adopted during 1943 - 44.

Para 6 — Noted.

Para 7 — Noted.

Para 8 — Noted.

/True copy/

K.C.K.Madhava Rao,
Commissioner for Hospet.

6/4/44

Extract from the Council resolution
[illegible]

Read :- Audit report on the accounts of the Hospet Electric License for the year 1942-43 with replies.

Resolved :- Approved.

[illegible]
Chairman, M. C.,

/True copy/

6/4/44

Lf.580
1874/44.

Examiner's Office.

Forwarded to the Secretary to Government, Public Works (Electri Department with copies of Commissioner's replies and resolution o the ~~Municipal~~ Council.

15.4.44

Assistant Examiner of Local Fund Accounts.

To
The Secretary to Government, Public Works Department (Electricity),
Madras.

C.E.I.G. no. in Continuation of PW no no 405 HH/PW-1
25.1.44. He is requested to expedite the submission
his remarks.

8/5/44 : D/907
10-5-44

PW no 405 HH
8.5.44

Office of the Chief Electrical Inspector
to Government, Chepauk, Madras.

Sub: Accounts - Hospet Electric Licence - Accounts for 1942-43 - Audit report and Council's reply - Remarks submitted.

p4 ante p20 ante

Ref: Government U.O. No.P.W.D. 405 H/44-2, dated 2nd May 1944

---:::---.

The following remarks are submitted on the Municipal Council's reply to the audit report. As regards my remarks on the accounts for 1942-43 forwarded in Government U.O. No. 405 H/44-1, dated 25-1-44, I have to state that the further particulars called for from the licensee are still awaited and as soon as the same are received my remarks will be submitted to Government.

AUDIT REPORT.

Paras 3 (1) and 4. The licensee may be instructed to expedite action in the matter.

Para 5.- It is presumed that the Examiner, will verify is, during the auditing of 1943-44 accounts of this under-king

The U.O.note under reference is returned herewith.

To The Secretary to Government,
Public Works Department,
Fort St. George, MADRAS.

C.E.P.G. Dy.No.845 D/44-3
Dated: 19th May 1944.

Encl: Audit report, Council's replies and Examiner's remarks.

RG/23.5

pls file

Examiner's Office.

M.2295
30.6.44

Sub: Hospet Electric Licence Accounts for 1942-43 submission of.

Ref: Government Memo No.405-H-44-3 dated 16-6-194 of the Public Works Department.

The Audit Report on the Accounts of the Electi Licence Scheme of the Hospet Municipal Council fo 1942-43 received with replies was forwarded to Government with this Department Endorsement L.F.No. 580 dated 18-4-1944.

1- 1944

653

Rangachari
26.6.44

Assistant Examiner of Local Fund Accounts.

To

The Secretary to Government,
Public Works Department, Madras.

P.W.D.

Memo No. 405 H/44-4 d 7.7.44

Elecy- Hospet Electric Licence Accts for 1942-43 - Submission of - sent to C.E.I.G. in original

Ref - PW no 405 H/44-2 d 8.5.44.

The C.E.I.G. is requested to state when his remarks on the replies of the Hospet Municipal Council to the points raised in the audit report may be expected to reach the Govt.

6.7.44 6.7.44

To the C.E.I.G.

11
17/7

25

P.W.D.

C.F. 16.

## DRAFT FOR APPROVAL.

| | Date. | Initials. |
|---|---|---|
| When received for fair copying .. | | |
| When copied .. | | |
| When examined .. | | |
| When signed .. | | |
| When despatched. | | |

SUBJECT :— Electricity - Hospet Electric Licence - Accounts and Audit Report for 1942-43 - Recorded with remarks.

READ AGAIN ....., dated ..... 19.....

" " ..... " ..... 19.....

READ *ALSO* :—

No. ..... From the Exr of L.F. Accounts, No. LF 8874, dated 17.1. 1944.

..... " C.E.I.G. No " 345D/44-5 " 12.6. 1944

..... " C.E.I.G. No " 345D/44-3 " 19.5. 1944

Other ~~Ms. Resolution Rout~~ No. 2023, dated Exr & L.F Prod 2295 15 — 7 — 30.6. 1944. 19 44

Recorded.

2. NO IV Net Revenue Account.

The gross expenditure during the year under review has exceeded the gross receipts by

~~X~~ 26

o 8,956.94 and hence the excess expenditure as well as annuity payments etc had to be met out of the balance brought forward from the last year's account. Therefore the balance of the Net Revenue Account has been reduced by Rs 13,719.63. The Municipal Commissioner's attention is invited in this connection to sub para (iii) of Lr. No 2110 P.W.d. 8.10.43. } Para 7 on p 14 of Vide 4 on p [illegible] (1)

Paras 3 (ii) and 4 of the audit report and the Commissioner's reply thereto. pp 1 & 19 of

The licensee is instructed to expedite action in the matter. p 21 of

~~5~~ Paras 5 of the audit report and the Commissioners' reply thereto. pp 1-2 of 19 ~~of~~

The Examiner of Local Fund Accounts is requested to verify this ~~during the auditing of~~ in conjunction with the audit for 1943-44 accounts of his undertaking. p 22 of

To the commr, Hospet thro C.M.C.
V. Exr & L.F Accts
Y. E I G (2 copies through E' with ref to para 3 of the audit report

IV Corps

LAD memo seen

PW Loc 405HH/44-5
13.7.44.

13.7.44 LAD

CA Draft

1940 9440

Seen in CA

PWD

18348 LAD No. 18348 (47) A 9/14-7-44

Issue 15.7.44